



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David & Susan Herron  
DOCKET NO.: 12-03265.001-R-1  
PARCEL NO.: 09-01-328-004

The parties of record before the Property Tax Appeal Board are David & Susan Herron, the appellants, by attorney George J. Relias, of Relias & Tsonis, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$109,560  
**IMPR:** \$367,570  
**TOTAL:** \$477,130

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a part two-story and part one-story dwelling of brick exterior construction with 4,324 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full finished basement, central air conditioning, three fireplaces and a two-car garage containing 550 square feet of building area. The property has an 11,858 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board through counsel, contending assessment inequity as the basis of the appeal. The appellants did not challenge the subject's land

assessment. In support of this argument the appellants submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with part two-story and part one-story dwellings of brick exterior construction which were built from 1990 to 1998. Features include full unfinished basements, from one to three fireplaces and garages ranging in size from 688 to 843 square feet of building area. Two comparables have central air conditioning.<sup>1</sup> The dwellings range in size from 4,114 to 4,743 square feet of living area and have improvement assessments that range from \$324,860 to \$370,160 or from \$77.13 to \$78.96 per square foot of living area.

Based on this evidence, the appellants requested that the improvement assessment be reduced to \$338,007 or \$78.17 per square foot of living area. The appellants' attorney called no witnesses.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$477,130. The subject property has an improvement assessment of \$367,570 or \$85.01 per square foot of living area.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor Joni Gaddis as a witness.

In support of its contention of the correct assessment the board of review submitted and had Gaddis testify concerning information on four equity comparables located in the same neighborhood code as the subject property. Gaddis testified that the comparables are improved with part two-story and part one-story dwellings of brick or brick and frame exterior construction which were built from 1965 to 1999.<sup>2</sup> Features include full basements with 75% or 100% finished areas, two to four fireplaces and garages ranging in size from 736 to 796 square feet of building area. Three comparables have central air conditioning. One comparable has an in-ground pool. The dwellings range in size from 3,805 to 4,409 square feet of living area and have improvement assessments that range from \$345,070 to \$394,290 or from \$88.14 to \$93.46 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the

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<sup>1</sup> The appellants grid analysis did not contain information for the subject or comparables on finished basement area, central air conditioning or fireplaces. This information was obtained from the property record cards submitted by the board of review.

<sup>2</sup> The oldest home was renovated in 2006.

basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the board of review comparable #3 based on a smaller dwelling size, exterior construction and considerably older age when compared to the subject despite the subsequent renovation. The Board finds the remaining comparables to be the best evidence of assessment equity. These comparables have varying degrees of similarity when compared to the subject. These comparables had improvement assessments that ranged from \$77.13 to \$93.46 per square foot of living area. The subject's improvement assessment of \$85.01 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

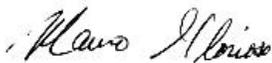
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member



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Member

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Member



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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 22, 2015



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.